



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

*Internal Audit Section*

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# Memorandum

**To:** Tom Jones, Director, SLATE

**From:** Sedrick D. Blake, CPA, Audit/Fiscal Executive

SDB

**Date:** September 25, 2007

**Re:** A-133 Audit Review Response – Better Family Life, Inc.

A review of the attached A-133 Audit dated March 28, 2007 for the Better Family Life, Inc. was conducted by this office on September 25, 2007.

The following information is provided:

AGENCY: Better Family Life, Inc.

AUDIT PERIOD: Year Ended December 31, 2006

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Major Program
Department of Labor Passed thru City of St Louis/SLATE:  Employment and Training Administration				
WIA—Youth Activities	17.259	Not Provided by the Auditee	\$151,943	Yes
WIA—Adult Activities	17.258		\$144,689	Yes
WIA—Dislocated Worker	17.260		\$39,736	Yes
Pilot/Demonstration/Research Project—Reintegration Grant	17.261		\$49,796	No
Department of Human Services Temporarily Assistance for Needy Families—Passed through City of St. Louis SLATE	93.558	Not Provided by the Auditee	\$1,554,786	Yes

The Agency's Schedule of Expenditure of Federal Awards (SEFA) did not include pass through entity numbers. This makes it difficult to compare it to City records. In addition, the schedules are presented using the accrual basis of accounting whereas City records show cash disbursements. Furthermore, SLATE contract periods are on the City's Fiscal Year and Better Family Life is on a calendar year. We noted the Agency's SEFA reported accrued expenses that exceeded City records of disbursements by \$38,912. This amount is less than 1% of the total. We consider this to be immaterial.

There were no reportable conditions, instances of noncompliance material to the financial statements or federal award findings or questioned costs noted. The Agency qualified as a low risk auditee as defined by OMB Circular A-133. **We recommend the A-133 report be accepted. In addition, we recommend SLATE inform Better Family Life to include the pass-through entity identifying number on their SEFA.**

If you have any questions concerning the findings of this review, please contact me at 589-6132.

cc: Mohammad H. Adil